

account for and pay over to the county treasurer of the proper county, and take his receipt therefor, (which receipt shall be filed with the clerk of the county commissioners, on or before the first Monday in January, in each and every year,) all sums of money received by fine, penalty or otherwise, which by law is required to be paid into the treasury of the several counties, shall be paid in the same kind of funds as is received by such officer or officers.

SECTION 2. *Be it further enacted*, That any officer failing to comply with the foregoing section, shall forfeit and pay the sum of seventy five dollars, with any money by him not accounted for and paid over as aforesaid, to be recovered by suit, before the district court of the proper county wherein default is made, in the name of the board of commissioners for the use of said county; and in case judgment is rendered against such officer or officers, there shall be no stay of execution allowed thereon, any law to the contrary notwithstanding: *provided*, that the officer or officers against whom the suit is brought, shall have notice thereof, at least ten days before the first day of the term at which such suit is brought.

Forfeiture on failure to comply.

No stay of execution.

SECTION 3. From and after the first organization of the board of county commissioners, in the several counties in this territory, all acts and parts of acts contravening any of the provisions of this act are hereby repealed and of no effect.

Repealing clause.

Approved Dec. 13, 1837.

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## No. 5.

AN ACT to provide for the election of county treasurers and to define their duties.

SECTION 1. *Be it enacted by the council and house of representatives of the territory of Wisconsin*, That there shall be elected at the time and place of electing county commissioners, a county treasurer, who shall, immediately on the receipt of a certificate notifying him of his election, give bond and security to the satisfaction of the board of commissioners, payable to the said board of commissioners in their corporate name, con-

County treasurer to be elected and to give bond.

ditioned for the faithful discharge of the duties of his office; that he will account for all moneys which may come into his hands as county treasurer; that he will deliver unto his successor in office, all books, papers, documents and other things which he may hold by virtue of his office, and that he will pay him the balance of all moneys due the county; and said treasurer shall hold his office for the term of one year, and until his successor shall be elected and duly qualified.

**His duties.**

**SECTION 2.** It shall be the duty of the treasurer to receive all moneys due and accruing to the county, to pay and disburse the same on orders drawn by the board of county commissioners of the proper county, attested by their clerk, and not otherwise. The said treasurer shall keep a true and just account of all moneys received and disbursed, and hold and keep the same at all times ready for the inspection of said board, and shall at every term of said board furnish them with a statement thereof, balanced to the first day of said term, showing all the moneys received and disbursed by him since his last settlement, and the balance remaining in his hands, together with the arrearages of taxes in the hands of the collector. He shall, moreover, once in every year settle his accounts with the said board and produce his vouchers, which being allowed, shall be cancelled by them by writing the word "cancelled" on the face of such order, which shall be retained and filed by the clerk of said board.

**SECTION 3.** It shall, moreover, be the duty of said treasurer, so soon as he shall have received from the clerk of the board of commissioners, a statement of the amount of taxes put into the hands of the sheriff or collector of his county, or of any of his predecessors, and which shall not have been accounted for, forthwith to proceed to collect from such delinquent, his securities, heirs, executors or administrators, the sum or sums in arrear and due from him or them to the county, and in like manner when such treasurer shall be furnished by the clerk with a statement of jury fees, fines and forfeitures received by any officer, he shall forthwith proceed to collect the same according to law, and place the same, when collected, to the credit of the county.

**SECTION 4.** County orders properly attested shall be entitled to a preference as to payment according to

the order of time in which they may be presented, and upon the receipt of money into the treasury it shall be the duty of the treasurer to appropriate and set apart the sum for the discharge of such county orders so presented: *provided, however*, that the county treasurers are hereby required to receive of any collector, all county orders which such collector may have received in payment of county tax, without regard to the priority of the number of any such order or orders; *and provided*, that when two or more orders are presented at the same time, precedence in all cases shall be given to the order of the oldest date.

County orders to receive preference according to the order of presentment.

SECTION 5. That the county treasurer shall have for his services, one and a half per centum for all moneys received, and one and a half per centum for all moneys paid out for the county, excepting however moneys arising from the sale of lots at county seats, in which case he shall receive no more than two per cent. for both receiving and paying out.

Compensation of county treasurer.

SECTION 6. In case of the death, resignation, removal from office, or removal from the county of any county treasurer, or the office becomes otherwise vacant, the board of county commissioners, or a majority thereof, are hereby authorized and required to appoint some suitable person to fill such vacancy.

Vacancy, how filled.

SECTION 7. In all cases where any person is desirous of vending any species of merchandize in this territory which is not the product of said territory, it shall be the duty of such person so wishing to vend any such merchandize, to pay to the county treasurer the tax which may be laid on him by the board of county commissioners, under the provisions of the act for assessing and collecting the revenue, and shall take the treasurer's receipt therefor, which receipt such person shall forthwith file with the clerk of the board of commissioners, who shall give such person a permit to sell and vend goods, wares and merchandize until the next regular session of the board of commissioners.

In case of licenses to sell merchandize, money how paid.

SECTION 8. Hereafter it shall be the duty of any person or persons who may intend to exhibit to public view or show, any animal or animals, wax work or other figures, rope or wire dancers, feats of circus riding or slight of hand, for gain, to apply to the treasurer of each county where such exhibition is to be made,

Shows.

and pay the said treasurer not less than five nor more than one hundred dollars, at the discretion of said treasurer, who shall receipt for the same, which receipt shall be forthwith presented to the clerk of the board of commissioners of the proper county, who is hereby required to make out his permit under the seal of the said county, for which such clerk shall be entitled to receive as a fee therefor the sum of one dollar, to be paid by such applicant, which shall be a sufficient voucher for such applicant to show or exhibit such animals, wax work, or otherwise during his stay in such county: *provided*, that such stay shall not exceed three months; *and further provided*, that nothing in this act contained shall prevent any board of trustees of any incorporated town, from taxing such exhibitions agreeably to their corporate laws and ordinances passed in pursuance thereof.

Tavern licenses.

SECTION 9. All taxes arising from tavern licenses or otherwise, shall be paid in to the county treasurer.

Duties of officers in relation to this act.

SECTION 10. All sheriffs, coroners, constables, clerks, county treasurers, collectors, assessors, justices of the peace and county commissioners shall be required, and it is hereby made their duty, to cause to be prosecuted all who may violate the provisions of this act.

SECTION 11. That from and after the organization of the first treasury under this act, all acts or parts of acts coming within the purview of this act are hereby repealed.

Approved December 20, 1837.

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## No. 6.

AN ACT to establish the boundary lines of the counties of Du-  
buque, Clayton, Jackson, Benton, Lynn, Jones, Clinton, John-  
son, Scott, Delaware, Buchanan, Cedar, Fayette and Keokuk;  
and to provide for the location of the seats of justice in said  
counties, and for other purposes.

Clayton.

SECTION 1. *Be it enacted by the council and house of representatives of Wisconsin territory, That the country lying within the following limits, to wit: beginning at the point on the Mississippi river, where the fifth principal meridian intersects the same; thence run-*